HOUSE BILL 313

By Hill T

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to farming equipment and machinery.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207(e), is amended by adding the following language as a new, appropriately designated subdivision:

() The person submits proof of an approved sales tax exemption form from a state that has the same or substantially equivalent requirements for the agricultural sales and use tax exemptions of this state.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.